

Maine Revised Statutes

Title 36: TAXATION

Chapter 921: UNIFORM SALES AND USE TAX ADMINISTRATION ACT HEADING: PL 2001, c. 496, §1 (new)

§7128. LIMITED BINDING AND BENEFICIAL EFFECT

1. Generally. The agreement binds and inures only to the benefit of this State and the other member states. A person, other than a member state, may not be an intended beneficiary of the agreement. Any benefit to a person other than a state is established by the laws of this State and the other member states and not by the terms of the agreement.

[2001, c. 496, §1 (NEW) .]

2. No cause of action. A person does not have any cause of action or defense under the agreement or by virtue of this State's approval of the agreement. A person may not challenge, in any action brought under any provision of law, any action or inaction by any department, agency or other instrumentality of this State, or any political subdivision of this State, on the ground that the action or inaction is inconsistent with the agreement.

[2001, c. 496, §1 (NEW) .]

3. Other laws of State. A law of this State, or the application of a law of this State, may not be declared invalid as to any person or circumstance on the ground that the provision or application is inconsistent with the agreement.

[2001, c. 496, §1 (NEW) .]

SECTION HISTORY

2001, c. 496, §1 (NEW) .

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